

IN THE SPECIFICATION

Please amend the paragraph at page 6, lines 10-21 to read as follows:

A semiconductor memory device according to an aspect of the present invention comprises:

a memory cell comprising a first ferromagnetic film, a tunnel barrier film formed on the first ferromagnetic film, and a second ferromagnetic film formed on the tunnel barrier film;

a cap layer formed on the second ferromagnetic film;

a side wall insulating film formed so as to surround at least sides of the second ferromagnetic film, the side wall insulating film having an upper surface lower than that of the cap layer; and

an interlayer insulating film formed so as to cover the memory cell and the side wall insulating film.